

29 JUL 1980

OFFICE OF FINANCE NOTICE NO. 31-80

SUBJECT: General - Allotment Accounting Procedure

Specific - Unliquidated Obligations Applicable to Lapsed Appropriations (FY 78 and Prior Years - 'M' Account)

STATINTL REFERENCE: [REDACTED] Paragraph 16b

1. Each office is required to prepare and furnish to the Office of Finance a summary of valid unliquidated obligations as of 30 September 1980 applicable to Fiscal Year 1978 and prior year appropriations. The timely completion of this review effort by every office is essential to the integrity of the actions which the Director of Finance is required to take promptly following the close of each fiscal year in conjunction with the withdrawal/restoration of unobligated balances of appropriations no longer available for allotment in consonance with 31 USC 701.

2. Preparatory to compiling this report, it is essential that the following action be taken:

a. Request field installations to report, by fiscal year, all unliquidated obligations applicable to FY 1978 and prior years which are still valid.

b. Prior to 30 September 1980, review all unliquidated obligations for FY 1978 and prior years and make appropriate adjustments by APOD's to (1) cancel invalid obligations, (2) increase or decrease existing obligations or (3) record valid obligations not previously recorded so that the Open Obligation Activity Report for 30 September will be accurate and complete as of 30 September 1980. Every effort should be made to complete these adjustments prior to 31 August 1980 to avoid adding to September workloads.

3. The unliquidated Fiscal Year 1978 and 'M' account obligations as of 30 September will be automatically brought over as of 1 October 1980 as the ongoing obligations for the 'M' account.

4. The summary report of valid obligations will be transmitted to Accounts Division, Office of Finance, 513 Key Building, no later than 10 October 1980. This report should be in memorandum form and contain the following information:

- a. A separate total for each fiscal year's unliquidated obligations and a grand total of all fiscal years.
- b. Where fiscal year obligation total includes reserve release funds, footnote by asterisk and show following information: FY, Project Number, Project Title, ORN and Amount.
- c. Provide a certification that each obligation comprising the total as reflected in the 30 September 1980 Open Obligation Activity Report is valid and supported by proper documentation.

A suggested format for the required report is attached. In the event there are no obligations which require reporting in accordance with this notice, a memorandum so stating is requested. For guidance concerning lapsed year obligations of other Government agency funds refer to OFN 32-80 dated 29 July 1980.

[REDACTED]
Edward L. Sherman
Director of Finance

STATINTL